

Section 6 Technical Transmission Information

6.1 Types of Records

Transmitter Record

The first two records on each file must be the Transmitter records (TRANA and TRANB), which will contain data entered by the Transmitter, the firm transmitting directly to FTB. (Section 12: Record Layouts contains the format of the TRANA and TRANB records.)

Tax Return Record

Each tax return must start with a Form 540/NR/NRS/2EZ PG01 and be followed by a Form 540/NR/NRS/2EZ PG02.

Form Record

Each page of a form will have a new form record with the page number incremented. Forms must be in attachment sequence order.

STCGL/ LTCGL Record

For state returns the STCGL and LTCGL Records are considered Form Records.

Authentication Record

The Authentication record (ATH) is required to be present on all returns that contain an electronic signature (PIN) and on all online returns (Self-Select PIN online and regular online where FTB 8453-OL is used). The ATH Record is NOT required when e-filing a professionally prepared return where the return is signed using Form FTB 8453.

Statement Record

The statement record comes after the return, form, and authentication records and can be used only where the record layout specifies "STMbnn". Statement records are used only when:

- there are not enough occurrences in the record layout for all occurrences of a field needed for a particular form (optional); or
- a statement of explanation is necessary (required).

To determine how to format the data, consult the Record Layouts for the particular form and field. Also note the following:

- An optional statement for a return or form record will consist of at least four statement line records. A required statement (indicated by the "@" sign in the record layouts) will contain at least three statement line records and the second line must be blank.
- Each line of a statement must contain the SSN of the primary taxpayer and is a record itself.
- After the SSN, each line of the statement data must be equal to 80 characters or bytes. The total bytes for each line must equal 117 for variable format.
- All statement records must be in fixed format.
- Number each statement record sequentially from 01 to 99.
- References to statement records on the tax return must be in ascending numeric sequence and must be referenced in the same sequence as the transmission sequence of the forms.

Note: Although statement record reference numbers must be in ascending sequence, they do not have to be in consecutive numeric sequence.

- A statement record may contain up to 2 pages. Each page may contain up to 99 lines numbered sequentially from 01-99.
- Only fields marked with an asterisk "*" in the record layout may contain "STMbnn". Fields marked with a plus sign "+" identify the related fields that must be included on the statement record with the field marked with an asterisk.
- Fields marked with an "@" sign in the record layout must contain "STMbnn" on the form or schedule and the data fields must be entered on a corresponding statement record.
- Each statement line within the statement record may contain data up to 80 characters. When the related fields cannot be contained within the 80 positions allowed in a statement line for a given statement record, a second statement record with a different statement number is required. This condition is identified with an asterisk and plus sign "+*" preceding the first field to be included in the second statement record.
- Starting with Field Number 0010, statement data will contain 80 characters of data for each line.
 - The first statement line within a statement record (LN01) contains a literal description of the form.
 - The second statement line within a statement record (LN02) for all tabular data should contain the column headings from the form, spaced as they would appear on the printed form.

Note: For statements of explanation and required statements, LN 02 must be blank. A required statement contains an "@" sign before each sequence number.

Each following statement line within a statement record (LN03 to LNnn) contains, left justified, the related data fields in the same format as they appear in the base layout. The data fields supplied on the statement record must be exactly the same length and definition as the fields on the forms.

IRS 1040 Record

Include the complete electronic 1040 return with the Form 540 and Form 540NR return records when required. When including the federal form, exclude, the following records:

- | | | |
|-----------------------------|--------|-------------------------------|
| – W-2 | W-2G | W-2GU |
| – 1099G | 1099R | 1310 |
| – 8833 | 8854 | 8860 |
| – 8864 | 8873 | 8874 |
| – 8880 | 8881 | 8882 |
| – 8883 | 8885 | 8889 |
| – 8891 | 8896 | 8893 |
| – 8903 | Form T | |
| – ALLOC (Allocation Record) | | Election Explanation Record |
| – FEC Record | | Regulatory Explanation Record |
| – Preparer Note Record | | Federal Authentication Record |
| – Form Payment | | IRS Summary Record |

Note: IRS Form 8886 is acceptable for CA e-file

- Form 1040 can only be transmitted with Form 540 or Form 540NR, do not include Form 1040 information with Form 540NRS or 540 2EZ returns.
- When transmitting the Form 1040 return include:
 - The indicator (Field 0063) on the Form 540 or Form 540NR return record. This field must equal "X" when a 1040 return is attached, or the return will be rejected.
 - The Form 1040 return in the number of records entered in Field 0040 of the California Summary Record.
 - The number of all IRS Schedules in Field 0080 of the California Summary Record.
 - The number of all IRS Forms in Field 0090 of the California Summary Record.
 - The number of all IRS Statements in Field 0100 of the California Summary Record.

Summary Record

The final record for each tax return is the Summary Record. There is only one Summary Record for each tax return. Section 12 (Record Layouts) contains the specific format.

Recap Record

The final record on each file is the Recap Record. Section 12 (Record Layouts) displays the specific format.

6.2 Types of Characters

This section covers the various characters that are allowed in electronically filed returns. Although taxpayers may use characters other than these on their return, do not include them on the e-file return.

Allowable Characters in Electronic Returns

- **Alpha (A)** – A - Z, upper case alpha characters only. Literals are shown in the record layouts.
- **Numeric (N)** – 0 - 9, numeric characters only.
 - **Monetary Fields** – Up to 12 characters long. If negative, up to 11 numeric followed by a minus sign (-) after the right most digit. Whole dollars only. No dollar signs, decimal points or other non-numeric characters.
 - **Percentage Fields** – 5 numeric. No decimals are present. The decimal is assumed to be between the second and third number from the right.
 - If less than 100%, precede with zero. Example: 25.32% = 02532
 - If greater than 100%, zero fill. Example: 105% = 10500
 - If calculated percentage is negative, enter zero.
 - Note: For Schedule R, Apportionment and Allocation of Income, percentage fields 0150, 0470, 0500, 0600, 0610, and 0620 are 7 numeric. No decimal is present. The decimal is assumed to be between the fourth and fifth numbers from the right.
 - **Ratio** – 5 numeric. No decimals are present. The decimal is assumed to be between the fourth and fifth number from the right.
- **ZIP Codes** – Do not include dashes or spaces.

- **Dates –**
 - **YYYY** = Year,
 - **MM** = Month,
 - **DD** = Day,
 - **YYYYMM**, or
 - **YYYYMMDD**.
 - If date is unknown or covers various dates, enter “Various”. Specific fields that allow either a valid date (YYYYMMDD) or “Various”) are marked in Section 12 (Record Layouts).
- **Phone Numbers** – Do not include parenthesis, dashes, or spaces.
- **Alphanumeric (AN)** – A - Z (uppercase), 0 - 9. Special characters are normally allowed. Follow special cases as shown in the record layouts.
- **Special Delimiters**
 - **Field Numbers** – Left Bracket "[" and Right Bracket "]"
 - **End of Records** – Pound Sign "#"

6.3 Acceptable Forms for e-file

The following chart lists the acceptable forms and schedules that may be e-filed with FTB and the maximum number of each type of form or schedule allowed per return.

Form/ Schedules	Max. # per return	Title
Form 540	1	California Resident Income Tax Return
Long Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Long Form)
Short Form 540NR	1	California Nonresident or Part-Year Resident Income Tax Return (Short Form)
Form 540 2EZ	1	California Resident Income Tax Return
Form W-2	50	Wage and Tax Statement
Form W-2G	30	Certain Gambling Winnings
Form 1099-R	20	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRA's, Insurance Contracts, etc.
Schedule CA (540)	1	California Adjustments – Residents
Schedule CA (540NR)	1	California Adjustments – Nonresidents or Part-Year Residents
Form FTB 3885A	30	Depreciation and Amortization Adjustments
Schedule D (540)	1	California Capital Gain or Loss Adjustment
Schedule D (540NR)	1	California Capital Gain or Loss Adjustment for Nonresidents or Part-Year Residents
Schedule D-1	1	Sales of Business Property
Schedule G-1	1 per t/p	Tax on Lump Sum Distributions
Schedule HOH/ Form 4803e	1	Head of Household Attachment
Schedule P (540)	1	Alternative Minimum Tax and Credit Limitations – Residents
Schedule P (540NR)	1	Alternative Minimum Tax and Credit Limitations – Nonresidents or Part-Year Residents
Schedule R	1	Apportionment and Allocation of Income
Schedule S	25	Other State Tax Credit
Form FTB 592-B	3	Nonresident Withholding Tax Statement
Form FTB 593-B	3	Nonresident Withholding Tax Remittance/Statement for Real Estate Sales
Form FTB 594	10	Notice to Withhold Tax at Source
Form FTB 3501	1	Employer Child Care Program/Contribution Credit
Form FTB 3503	1	Natural Heritage Preservation Credit
Form FTB 3504	4	Long-Term Care Credit (Form obsolete)
Form FTB 3505	4	Teacher Retention Credit (Not in use for 2005 taxable year)
Form FTB 3506	1	Child and Dependent Care Expenses Credit
Form FTB 3507	1	Prison Inmate Labor Credit
Form FTB 3508	1	Solar Energy System Credit

Form/ Schedules	Max. # per return	Title
Form FTB 3510	1	Credit for Prior Year Alternative Minimum Tax – Individuals or Fiduciaries
Form FTB 3521	1	Low-Income Housing Credit
Form FTB 3523	1	Research Credit
Form FTB 3526	1	Investment Interest Expense Deduction
Form FTB 3535	4	Manufacturers' Investment Credit (Form obsolete)
Form FTB 3540	1	Credit Carryover Summary
Form FTB 3546	1	Enhanced Oil Recovery Credit
Form FTB 3547	1	Donated Agricultural Products Transportation Credit
Form FTB 3548	1	Disabled Access Credit for Eligible Small Businesses
Form FTB 3553	1	Enterprise Zone Employee Credit
Form FTB 3800	1	Tax Computation for Children Under Age 14 with Investment Income
Form FTB 3801	1	Passive Activity Loss Limitations
Form FTB 3801-CR	1	Passive Activity Credit Limitations
Form FTB 3803	10	Parents' Election to Report Child's Interest and Dividends
Form FTB 3805E	10	Installment Sale Income
Form FTB 3805P	1 per t/p	Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs
Form FTB 3805V	1	Net Operating Loss (NOL) Computations and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts
Form FTB 3805Z	3	Enterprise Zone Deduction and Credit Summary
Form FTB 3806	3	Los Angeles Revitalization Zone Deduction and Credit Summary (LARZ)
Form FTB 3807	3	Local Agency Military Base Recovery Deduction and Credit Summary (LAMBRA)
Form FTB 3808	3	Manufacturing Enhancement Area Credit Summary (MEA)
Form FTB 3809	3	Targeted Tax Area Deduction and Credit Summary (TTA)
Form FTB 5805	1	Underpayment of Estimated Tax by Individuals and Fiduciaries
Form FTB 5805F	1	Underpayment of Estimated Tax by Farmers and Fishermen
Form FTB 5870A	1 per t/p	Tax on Accumulation Distribution of Trusts
STCGL Record	5,000	Short-Term Capital Gains/Loss Transaction
LTCGL Record	5,000	Long-Term Capital Gains/Loss Transaction

6.4 Other Eligible Filing Conditions

We also allow the following filing conditions:

- Returns filed with foreign addresses
- Decedent returns, including joint returns filed by surviving spouses
- Returns with a filing status of married filing separate

6.5 Returns Not Eligible for e-file

We exclude the following returns from e-file:

- Returns from individuals or firms who have not been accepted as participants in California's e-file Program
- Returns that include IRS Form 4852, *Substitute for Form W-2, Wage and Tax Statement*, or California form FTB 3525, *Substitute for Form W-2, Wage and Tax Statement*, or any other substitute wage and tax statement used to verify withholding
- Returns containing Form FTB 3534, *Joint Strike Fighter Credit*
- Fiscal year returns
- Amended returns
- Prior year returns
- Returns with dollars and cents entries
- Returns for primary or secondary taxpayers whose social security numbers are all zeros
- Returns containing forms or schedules not listed in this FTB Pub. 1346, Section 5.3, *Acceptable Forms for e-file*
- Returns with an SSN of 123-45-6789, 987-65-4321, or 999-99-9999

6.6 Acknowledgment File – Format

FTB will acknowledge every transmission received by returning an acknowledgement (ACK) File. If there are no previous transmissions to acknowledge, a dummy ACK File will be sent. The ACK File may be picked up by the Transmitter within 2 working days from the original transmission. If you are not able to pick up an ACK file within 2 days after transmission, contact our e-Programs Customer Service Unit at (916) 845-0353.

The ACK file contains the following components:

- Original Transmitter records (TRANA and TRANB)
- ACK record set for each recognizable return received
- RECAP Acknowledgment record that includes counts of accepted, rejected, and duplicate returns as well as FTB computed return counts.

If an entire transmission is rejected, the acknowledgment file will contain the following:

- Original Transmitter records (TRANA and TRANB)

- One ACK record set consisting of an ACK Key record with "T" in the acceptance code field and one or more ACK Error records containing all transmission error codes related to the transmission
- RECAP Acknowledgment record with fields 9 through 12 zero filled

The acknowledgment of an individual return will be an ACK Record Set. An ACK Record Set will always have at least one ACK Key Record and up to 99 ACK Error Records associated with it. The ACK Key Record will contain all of the identifying information for the return it represents plus a field to indicate how many ACK Error Records follow.

Each ACK Error Record will contain data defining the form, page occurrence for multi-page entries, field sequence number and the error code defining the specific error.

If the Acceptance Code in the ACK Key Record equals "A", the return has been accepted as a filed tax return and will be processed in the same manner as a return submitted on a paper document.

If the Acceptance Code in the ACK Key Record equals "R", the return has been rejected for an error involving the return format, internal consistency, or data errors in a key field. The return must be corrected and resubmitted to FTB to be considered a filed return.

If the Acceptance Code in the ACK Key Record equals "D", the return has been identified as a duplicate return (a return record has previously been transmitted and accepted for that Taxpayer's SSN).

Up to 99 three-position error codes may be furnished to the electronic filer on the ACK file. Filers should use these codes to determine the source of the error causing the return or transmission to reject. If more than the maximum number of error conditions are identified, the last error code will be "999".

The error codes and explanations are listed Section 8 of this publication. Use this information to resolve error conditions. If a condition cannot be resolved with the information provided, contact the e-Programs Customer Service Unit at (916) 845-0353 for assistance.

6.7 ACK Key Record

Field Number	Field Identification	Length	Field Description	2005 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "*****"	
0000	Record ID	6	Value "ACKbbb"	
0010	Filler	2	Blank	
0020	Taxpayer SSN	9	N	
0030	Return Sequence Number	16	N, ETIN (5) Transmitter's Use Code (2) Julian Date (3) Trans Seq Number (2) Seq Number for Return (4)	
0040	Expected Refund or Balance Due	12	Refund Field or Balance Due Field from the return	
0050	Acceptance Code	1	"A" = Accepted "R" = Rejected "D" = Duplicate Return "T" = Transmission Rejected	
0060	Duplicate Code	3	"D" = Duplicate DCN "P" = Duplicate T/P SSN "S" = Duplicate Spouse SSN	
0065	PIN Presence Indicator	1	0 = No PIN Used; 1 = Practitioner PIN; 2 = Self-Select PIN by Practitioner; 3 = Self-Select PIN Online; " " (Blank) = Rejected PIN	
0070	EFT Code	1	Blank	
0080	Date Accepted	8	YYYYMMDD	
0090	Return DCN	14	N	
0100	Number of Error Records	2	N, 00-99	
0110	Filler	13	Reserved	
0115	Payment Acknowledgement Literal	15	Not used	
0117	Filler	1	Reserved	
0119	Filler	4	Reserved	
0120	Debt Code	1	Not used	
0130	State Packet Code	2	Value "CA"	
	Record Terminus Character	1	Value "#"	

6.8 ACK Error Record

Field Number	Field Identification	Length	Field Description	2005 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "****"	
0000	Record ID	6	Value "ACKRbb"	
0010	Taxpayer SSN	9	N (Must match ACK Key Record)	
0020	Reserved	7	Blank	
0030	Error Record Sequence Number	2	N, (01 - 99)	
0040	Error Form Record ID	6	Not used	
0050	Error Form Record Number	6	N (000001 - 000099) See Section 7	
0060	Error Form Page Number	5	Numeric (01-99)	
0070	Error Form Occurrence Number	7	N (0000001 - 0000050)	
0080	Error Field Sequence Number	4	N	
0090	Error Code	3	N (nnn) See Section 8	
0100	Filler	56	Blank	
	Record Terminus Character	1	Value "#"	

6.9 ACK Recap Record

Field Number	Field Identification	Length	Field Description	2005 Chg
	Byte Count	4	"0120"	
	Start of Record Sentinel	4	Value "*****"	
0000	Record ID	6	Value "RECAPb"	
0010	Filler	8	Blank	
0020	Total EFT Count	6	N	
0030	Total Return Count	6	N	
0040	Electronic Transmitter Identification Number	7	N	
0050	Julian Date of Transmission	3	N (DFP = "000")	
0060	Transmission Sequence Number for Julian Date	2	N (DFP = "01")	
0070	Total Returns Accepted	6	FTB Use only	
0080	Total Duplicate Returns	6	FTB Use only	
0090	Total Returns Rejected	6	FTB Use only	
0100	Total Duplicate EFT	6	FTB Use only	
0110	Computed EFT Count	6	FTB Use only	
0120	Computed Return Count	6	FTB Use only	
0130	Filler	37	Blank	
	Record Terminus Character	1	Value "#"	

6.10 Statement References

Fields That May Contain "STMbnn"

The following fields are asterisked "*" on the record layouts to indicate that they may contain the literal "STMbnn". Fields normally included in the same Statement Record may split between two Statement Records due to the number of characters involved.

The Statement Record containing the remainder of the fields relating to the first Statement Record is referred to as a Continuation Statement. Continuation Statements are marked in the Record Layouts by "+*" and are marked the same way below. A Continuation Statement must be referenced when the preceding asterisked field is equal to "STMbnn".

Form/Schedule	Field No.	Field Name	Form Reference
540 PG01	0105	Dependent Name 1	
540 PG02	0331	Deferred Tax Literal	
540 PG02	0341	Additional Tax Literal	
540 PG02	0357	Withholding From Other Than W-2, W-2G Or 1099-R	
540NR PG01	0105	Dependent Name 1	10
540NR PG02	0331	Deferred Tax Literal	
540NR PG02	0341	Additional Tax Literal	
540NR PG02	0357	Withholding From Other Than W-2, W-2G Or 1099-R	
540NRS PG01	0105	Dependent Name 1	10
540 2EZ PG01	0105	Dependent Name 1	8
CA (540)	0500	Other (Describe)	
CA (540)	0960	Recipient's SSN	32b
CA (540)	0980	Write In Adjustment Literal	33
CA (540)	1070	Other Adjustments - Specify	38
CA (540NR)	0500	Other (Describe)	21f-1
CA (540NR)	0960	Recipient's SSN	33b
CA (540NR)	0980	Write In Adjustment Literal	33
CA (540NR)	1070	Other Adjustment - Specify	38
D (540)	0010	Description Of Property	1a (A)-1
D (540NR)	0010	Description Of Property	1a (A)-1
D-1 PG01	0020	Description Of Property	2(A)-1
D-1 PG01	*+0070	Cost Or Other Basis	2(F)-1
D-1 PG01	0340	Description Of Property	10(a)-1
D-1 PG01	*+0390	Cost Or Other Basis	10(f)-1
D-1 PG02	0740	Description Of Property	22A
D-1 PG02	*+0790	Depreciation Allowed	25A
D-1 PG02	1060	Depreciation Allowed	28a(A)
D-1 PG02	1140	Additional Deprec. After 12/31/76	29a(A)
D-1 PG02	*+1180	Smaller Of Line 29c Or 29d	29e(A)
D-1 PG02	1420	Soil, Water, Land Clearing Expense	30a(A)
D-1 PG02	1540	Intangible Drilling And Dev Costs After 12/31/76	31a(A)

Form/Schedule	Field No.	Field Name	Form Reference
D-1 PG02	1620	Applicable Percentage Excluded From Income	32a(A)
D-1 PG02	1760	Expense Deductions	36(A)
HOH/Form 4803e	0012	Other Explanation	1(a)
HOH/Form 4803e	0122	Other Explanation	5(a)
P (540) PG02	0720	Code	12
P (540) PG02	1670	Code	20
P (540NR) PG02	0720	Code	12
P (540NR) PG02	1670	Code	20
Schedule S	0010	Income Items Description	(a)
Form W-2	0242	Employer's Use Code	12a
594	0060	Performance Dates – 1 st Occurrence	
594	0090	Venue	
3501	0190	Dependent Name	1a(1)
3506	0010	Type Of Nontaxable Funds Received	
3506	0090	Name Of Care Provider 1	1(a)
3506	*+0130	SSN/EIN 1	1(e)
3506	*+0154	Location Care Provided – Street Address 1	1(f)
3506	0250	Qualifying Person First Name – 1	2(a)
3801 PG02	0190	Passive Activity	(A)-1
3801 PG02	0610	Schedule C Activities	(A)-1
3801 PG02	0920	Schedule E Activities	(A)-1
3801 PG02	1230	Schedule F Activities	(A)-1
3803	0130	Tax Exempt Literal	1a
3803	0150	Nominee Distribution Literal	1a
3803	0170	Non-Taxable Literal	1a
3803	0210	Nominee Distribution Literal	2
3803	0235	Nominee Distribution Literal	3
3805V PG02	0570	Year of Loss	2(a)-1
3885A	0040	Description of Property	3(A)-1
3885A	0960	Description of Property	9(a)-1

Fields That Must Contain "STMbnn"

The following "@" sign fields must contain the literal "STMbnn".

Form/Schedule	Field No.	Field Name	Form Reference
540 PG01	0062	Disaster Explanation	
540 PG02	0367	ES Payment Name Change	
540NR PG01	0062	Disaster Explanation	
540NR PG02	0367	ES Payment Name Change	
540NRS PG01	0062	Disaster Explanation	
540 2EZ PG01	0062	Disaster Explanation	
Schedule R	0415	Other Tangible Assets Total Within And Outside California Explanation	1(a)
Schedule R	0425	Other Tangible Assets Total Within California Explanation	1(b)
3523	0185	Regular Credit Statement	
3523	0425	Alternative Incremental Credit Statement	
3805E	0400	Explanation Of Disposition	29e
5805	0015	Waiver Explanation	
5805F	0190	Waiver Explanation	
5870A	0490	Explanation Of Adjustment	
5870A	1080	Explanation Of Adjustment	
5870A	1620	Explanation Of Adjustment	